

Where to file. Attach this form to your income tax return. Then, use this chart to see where to file.

| IF, at the end of the tax year you were a resident of... | THEN file that jurisdiction's tax return with the... |
|--|---|
| The United States | Internal Revenue Service Center Philadelphia, PA 19255 |
| Guam | Department of Revenue and Taxation Government of Guam P.O. Box 23607 GMF, GU 96921 |
| CNMI | Division of Revenue and Taxation Commonwealth of the Northern Mariana Islands P.O. Box 5234, CHRB Saipan, MP 96950 |

- If you are a citizen but were not a resident of one of these jurisdictions at the end of your tax year, file your income tax return with the jurisdiction of which you are a citizen.
- If filing jointly, file your return in the jurisdiction of the spouse with the **higher** adjusted gross income (without regard to community property laws) for the tax year.

Sources of income. The rules for determining the sources of income are discussed in detail in sections 861 through 865.

Penalty for failure to furnish information. If you do not furnish the information we require, you may have to pay a penalty of \$100 for each failure unless you can show your failure was due to reasonable cause and not willful neglect. This penalty is in addition to any criminal penalty provided by law.

Additional information. For more details, see **Pub. 570**, Tax Guide for Individuals With Income From U.S. Possessions. To get Pub. 570, see **Quick and Easy Access to Tax Help and Forms** in the Instructions for Form 1040.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.


You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

| | |
|---|----------------|
| Recordkeeping | 2 hr., 57 min. |
| Learning about the law or the form | 8 min. |
| Preparing the form | 49 min. |
| Copying, assembling, and sending the form to the IRS | 17 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. See the Instructions for Form 1040.

This Section for IRS Use Only

| | | | | |
|-----------|--|-----------|-------------|-------------|
| 33 | Income tax reported on tax return. Include any recapture of education credits | 33 | | |
| 34 | Credit for child and dependent care expenses | 34 | | |
| 35 | Credit for the elderly or the disabled | 35 | | |
| 36 | Child tax credit | 36 | | |
| 37 | Education credits | 37 | | |
| 38 | Adoption credit | 38 | | |
| 39 | Foreign tax credit | 39 | | |
| 40 | Other credits | 40 | | |
| 41 | Add lines 34 through 40 | 41 | | |
| 42 | Subtract line 41 from line 33. If the result is zero or less, enter -0- | 42 | | |
| 43 | Alternative minimum tax | 43 | | |
| 44 | Tax on IRAs, other retirement plans, and MSAs | 44 | | |
| 45 | Other Chapter 1 taxes. Include any tax from Form 4970 | 45 | | |
| 46 | Taxes to be allocated. Add lines 42 through 45  | 46 | | |
| | | | Guam | CNMI |
| 47 | Divide the amount on page 1, line 27, by the adjusted gross income reported on Form 1040. Enter the result as a decimal (rounded to at least three places) | 47 | | |
| 48 | Tax allocated to Guam or the CNMI. Multiply line 46 by line 47 | 48 | | |
| 49 | Enter the amount from page 1, line 32 | 49 | | |
| 50 | Net tax due. Subtract line 49 from line 48 | 50 | | |

